

4. Approve the rate of taxation of the State and County for fiscal year 2024/25 to be collected upon the taxable property of the County of Tulare, State of California, at the rate of \$1 per \$100 of assessed valuation. Article XIII California Constitution. Approve the tax rates as shown on Schedule A. Direct that they be levied and direct that they be collected upon each \$100 valuation of the taxable property of the unitary and operating non-unitary property of the County of Tulare, State of California, as computed pursuant to the provision of law. Revenue and Taxation Code Section 100. Approve the tax rates as shown on Schedule B. Direct that they be levied and direct that they be collected upon each \$100 valuation of the taxable property of the several school districts of said County, for raising the necessary amount to pay the principal and interest on the bonds and for special purposes for said school districts. Revenue and Taxation Code Section 93. Approve the Special District Tax Rates as shown on Schedule C. Direct that they be levied and direct that they be collected upon each \$100 valuation of the taxable property of the various districts included on the schedule of Special Districts. Revenue and Taxation Code Section 93. Approve and accept the Statement of the Valuation of the Property in Tulare County as compiled by the County Auditor-Controller/Treasurer-Tax Collector (Auditor) and filed with this Board. Government Code 25254(a).



# Auditor- Controller/Treasurer Tax Collector

## COUNTY OF TULARE AGENDA ITEM

### BOARD OF SUPERVISORS

LARRY MICARI  
District One

PETE VANDER POEL  
District Two

AMY SHUKLIAN  
District Three

EDDIE VALERO  
District Four

DENNIS TOWNSEND  
District Five

**AGENDA DATE:** September 17, 2024

Public Hearing Required	N/A
Scheduled Public Hearing w/Clerk	N/A
Published Notice Required	N/A
Advertised Published Notice	N/A
Meet & Confer Required	N/A
Budget Transfer (Aud 308) attached	N/A
Personnel Resolution attached	N/A
Agreement(s) attached	N/A

CONTACT PERSON: Sylvia Seay PHONE: 559-636-5280

**SUBJECT:** Approve Resolution for Tax Rates for Fiscal Year 2024/25

### **REQUEST(S):**

That the Board of Supervisors:

1. Approve the rate of taxation of the State and County for fiscal year 2024/25 to be collected upon the taxable property of the County of Tulare, State of California, at the rate of \$1 per \$100 of assessed valuation. Article XIII California Constitution.
2. Approve the tax rates as shown on Schedule A. Direct that they be levied and direct that they be collected upon each \$100 valuation of the taxable property of the unitary and operating non-unitary property of the County of Tulare, State of California, as computed pursuant to the provision of law. Revenue and Taxation Code Section 100.
3. Approve the tax rates as shown on Schedule B. Direct that they be levied and direct that they be collected upon each \$100 valuation of the taxable property of the several school districts of said County, for raising the necessary amount to pay the principal and interest on the bonds and for special purposes for said school districts. Revenue and Taxation Code Section 93.
4. Approve the Special District Tax Rates as shown on Schedule C. Direct that they be levied and direct that they be collected upon each \$100 valuation of the taxable property of the various districts included on the schedule of Special Districts. Revenue and Taxation Code Section 93.
5. Approve and accept the Statement of the Valuation of the Property in Tulare County as compiled by the County Auditor-Controller/Treasurer-Tax Collector (Auditor) and filed with this Board. Government Code 25254(a).

**SUBJECT:** Approve Resolution for Tax Rates for Fiscal Year 2024/25

**DATE:** September 17, 2024

**SUMMARY:**

Government Code Section 29100 requires the Board to annually adopt by resolution and then levy the ad valorem tax rates on the secured roll, not to exceed one-percent limitation specified in Article XIII A of the Constitution and Sections 93 and 100 of the Revenue and Taxation Code. Article XIII A Section 1(a) limits the ad valorem tax on real property to not more than one percent of the full cash value of such property. Section 93 of the Revenue and Taxation Code limits for local agencies and schools K-14 ad valorem levy for voter approved bond indebtedness to the annual installments necessary. Section 100 of the Revenue and Taxation Code requires the County to establish one countywide tax rate area for all unitary and operating non-unitary and establishes regulated railway and qualified unitary tax procedures.

The Board is required to adopt and levy the debt service tax rates for voter-approved indebtedness of the County, schools, and special districts, detailed on schedules A through C. The attached statement of valuations is provided per Government Code 25254(a).

Schedule C lists the special districts which calculated and submitted their respective tax rates to the Auditor along with their governing body's signed resolution authorizing the tax rate. Each local agency assumes responsibility for the validity of the property tax rates to be in conformance with the legal requirements. Schedule D is provided for informational purposes only and the rates are set and approved by Joint County Board of Supervisors (Fresno, Kings, and Kern Counties). Joint County districts have geographical boundaries that intersect with Tulare County. The County of control, as determined by the State Board of Equalization, has the legal authority to set the tax rates and it submits the tax rates to the Auditor's Office to be levied.

Proposition 13 passed by California voters in 1978 set the property tax rate at 1% of the full cash value statewide. Additional taxes levied in excess of the 1% require voter approval. The calculation of property tax rates involves the compilation of data from various sources. The Auditor's Office calculated the property tax rates for General Obligation Bonds of all school districts in the County. The assessed values of all property within the sphere of influence of each jurisdiction together with the scheduled annual debt service payment of principal and interest due during the year are factors in the calculation of the property tax rates.

**FISCAL IMPACT/FINANCING:**

The tax rates are required to be adopted on or before October 3 of each year per Government Code 29100. When approved, the tax rates generate the collections necessary to fund County services and the annual debt service payment requirements for the schools and special districts.

**LINKAGE TO THE COUNTY OF TULARE STRATEGIC BUSINESS PLAN:**

The County's five-year strategic plan includes the Organizational Performance initiative to provide the public with accessible high-quality information services that are timely and responsive. This administrative function supports the County's initiative by accurately and timely establishing the property tax rates.

**SUBJECT:** Approve Resolution for Tax Rates for Fiscal Year 2024/25

**DATE:** September 17, 2024

**ADMINISTRATIVE SIGN-OFF:**

/S/Cass Cook

Cass Cook

Auditor-Controller/Treasurer-Tax Collector

Cc: County Administrative Office

Attachments: Attachment A - Schedules A-D  
Statement of Valuation

# BEFORE THE BOARD OF SUPERVISORS COUNTY OF TULARE, STATE OF CALIFORNIA

IN THE MATTER OF Approve Resolution     )  
for Tax Rates for Fiscal Year 2024/25     ) Resolution No. 2024-0854  
   )  
   )  
   )

UPON MOTION OF SUPERVISOR VALERO, SECONDED BY SUPERVISOR TOWNSEND, THE FOLLOWING WAS ADOPTED BY THE BOARD OF SUPERVISORS, AT AN OFFICIAL MEETING HELD SEPTEMBER 17, 2024, BY THE FOLLOWING VOTE:

AYES: SUPERVISORS MICARI, VANDER POEL, SHUKLIAN, VALERO AND TOWNSEND  
NOES: NONE  
ABSTAIN: NONE  
ABSENT: NONE



ATTEST: JASON T. BRITT  
COUNTY ADMINISTRATIVE OFFICER/  
CLERK, BOARD OF SUPERVISORS

BY:   
Deputy Clerk

\* \* \* \* \*

1. Approved the rate of taxation of the State and County for fiscal year 2024/25 to be collected upon the taxable property of the County of Tulare, State of California, at the rate of \$1 per \$100 of assessed valuation. Article XIII California Constitution.
2. Approved the tax rates as shown on Schedule A. Directed that they be levied and directed that they be collected upon each \$100 valuation of the taxable property of the unitary and operating non-unitary property of the County of Tulare, State of California, as computed pursuant to the provision of law. Revenue and Taxation Code Section 100.
3. Approved the tax rates as shown on Schedule B. Directed that they be levied and direct that they be collected upon each \$100 valuation of the taxable property of the several school districts of said County, for raising the necessary amount to pay the principal and interest on the bonds and for special purposes for said school districts. Revenue and Taxation Code Section 93.

4. Approved the Special District Tax Rates as shown on Schedule C. Directed that they be levied and directed that they be collected upon each \$100 valuation of the taxable property of the various districts included on the schedule of Special Districts. Revenue and Taxation Code Section 93.
5. Approved and accepted the Statement of the Valuation of the Property in Tulare County as compiled by the County Auditor-Controller/Treasurer-Tax Collector (Auditor) and filed with this Board. Government Code 25254(a).

AUD  
9.17.2024  
KB

**COUNTY OF TULARE**  
**AD VALOREM TAX RATES**  
**2024/25**

<u>Fund Number</u>	<u>Fund Number</u>		<u>Tax Base</u>	<u>Current Year</u>	<u>Prior Year</u>
<u>MEGABYTE</u>	<u>AFIN</u>	<b><u>COUNTY-WIDE</u></b>			
00001	280	1% of Net Assessed Value Rate	7	1.0000	1.0000
08001	280	Unitary 1% Tax Rate	7	1.0000	1.0000
28013	280	Unitary Bond Tax Rate	7	0.4475	0.3596
08002	280	Unitary 1% Tax Rate - Regulated Railway	7	1.0000	1.0000
28012	280	Unitary Bond Tax Rate - Regulated Railway	7	0.0970	0.3596
08003	280	Unitary 1% Tax Rate - Qualified Public Utility	7	1.0000	1.0000
28019	280	Unitary Bond Tax Rate - Qualified Public Utility	7	0.4475	0.3596
08004	280	Unitary 1% Tax Rate - Pipeline	7	1.0000	1.0000
28022	280	Unitary Bond Tax Rate - Pipeline	7	0.4475	0.3596

**COUNTY OF TULARE**  
**AD VALOREM TAX RATES - SCHOOLS**

**2024/25**

Fund Number	Fund Number	<b><u>GENERAL OBLIGATION BONDS</u></b>	Joint County	Tax Base	Current Year	Prior Year
<b><u>MEGABYTE</u></b>	<b><u>AFIN</u></b>	<b><u>ELEMENTARY SCHOOLS</u></b>				
25262	669	Burton Elementary 2002		7	0.0173	0.0186
25483	61G	Burton Elementary 2016		7	0.0211	0.0234
25273	60K	Earlimart Elementary 2012		7	0.0188	0.0199
25482	61F	Earlimart Elementary 2016		7	0.0401	0.0374
25221	661	Exeter Elementary 2008		7	0.0246	0.0222
25484	61H	Exeter El SFID 2016		7	0.0304	0.0336
25225	615	Kings River Elementary 2005		7	0.0350	0.0410
25292	682	Liberty Elementary 2000		7	0.0040	0.0109
25261	60R	Pixley Elementary 2014		7	0.0200	0.0200
25217	60S	Springville Elementary 2014		7	0.0102	0.0145
25237	643	Stone Corral Elementary 2008		7	0.0200	0.0250
25471	61S	Stone Corral Elementary 2018		7	0.0200	0.0250
25465	61Y	Sunnyside Elementary 2020		7	0.0221	0.0235
25230	638	Terra Bella Union 2008		7	0.0050	0.0100
25470	61T	Three Rivers Elementary 2018		7	0.0229	0.0243
25234	60X	Tipton Elementary 2014		7	0.0250	0.0229
25203	695	Traver Elementary 2004 November	Kings	7	0.0228	0.0250
25240	688	Traver Elementary 2004 March	Kings	7	0.0150	0.0231
		<b><u>HIGH SCHOOLS</u></b>				
25271	60J	Exeter Hi 2001		7	0.0227	0.0220
25206	690	Exeter Hi 2006		7	0.0173	0.0200
25256	60D	Strathmore Hi 2002		7	0.0260	0.0300
25242	693	Tulare Joint 2004	Kings	7	0.0600	0.0600
25232	650	Woodlake Hi 2008		7	0.0250	0.0300
		<b><u>UNIFIED SCHOOLS</u></b>				
25241	689	Cutler-Orosi Joint 2004	Fresno	7	0.0190	0.0290
25478	61C	Cutler-Orosi Joint 2016	Fresno	7	0.0260	0.0210
25268	60H	Dinuba Joint 2002	Fresno	7	0.0373	0.0427
25477	61B	Dinuba Joint 2006	Fresno	7	0.0527	0.0511
25239	687	Farmersville 1992		7	0.0000	0.0356
25229	60Y	Farmersville 2014		7	0.0360	0.0349
25214	61N	Farmersville 2022		7	0.0594	0.0605
25218	612	Lindsay Unified 2002		7	0.0566	0.0592
25228	656	Lindsay Unified 2008		7	0.0590	0.0450
25485	613	Lindsay Unified 2012		7	0.0500	0.0614
25298	694	Porterville SFID 2002		7	0.0500	0.0500
25274	60L	Visalia Unified 2012		7	0.0150	0.0150
25220	60W	Visalia Unified 2018		7	0.0250	0.0250
25467	61W	Waukena Joint Unified 2020	Kings	7	0.0250	0.0260
		<b><u>COMMUNITY COLLEGES</u></b>				
25207	617	COS Hanford Joint SFID 2006	Kings	7	0.0150	0.0150
25222	660	COS Tulare SFID 2008	Kings	7	0.0110	0.0140
25224	665	COS Visalia SFID 2008		7	0.0020	0.0050
25288	667	COS Visalia SFID 2022		7	0.0130	0.0000



**COUNTY OF TULARE**  
**AD VALOREM TAX RATES**  
**2024/25**

Fund Number	Fund Number		Joint County	Tax Base	Current Year	Prior Year
<u>MEGABYTE</u>	<u>AFIN</u>	<b><u>SPECIAL DISTRICT</u></b>				
24452	795	Tulare Healthcare Bond 2005		7	0.0390	0.02930
		<b><u>SPECIAL TAX - Non Ad Valorem (Not based on Value)</u></b>				
24337	317	* Kaweah Delta Water Conservation	Kings	6	0.0002	0.0003

**FOR INFORMATION ONLY - Tax Rates Approved by District Boards**

		<b><u>Special District</u></b>				
24451	33K	Kaweah Delta Healthcare District Bond 2004		7	0.014729	0.016044
		<b><u>Special Tax - Non Ad Valorem (Not based on Value)</u></b>				
54673	751	Southern Tulare County Citrus Pest Control A		8	11.423300	11.423300
54674	774	Tulare County Pest Control B		8	5.000000	5.000000

**COUNTY OF TULARE**  
**AD VALOREM TAX RATES APPROVED BY JOINT COUNTY**  
**GOVERNING BOARD OF SUPERVISORS**

**2024/25**

<u>Fund</u> <u>Number</u> <u>MEGABYTE</u>	<u>Fund</u> <u>Number</u> <u>AFIN</u>		<u>County to</u> <u>Set Rate</u>	<u>Tax</u> <u>Base</u>	<u>Current</u> <u>Year</u>	<u>Prior</u> <u>Year</u>
25493	34G	Kings Canyon Joint Unified 2002	Fresno	7	0.039874	0.043452
25245	34C	Kings Canyon Joint Unified 2006 B	Fresno	7	0.005710	0.006158
25276	34K	Kings Canyon Joint Unified 2013	Fresno	7	0.002448	0.002296
25205	34P	Kings Canyon Joint Unified 2014B	Fresno	7	0.006114	0.004088
25294	34A	Kings Canyon Joint Unified 2016C	Fresno	7	0.014724	0.018326
25479	34R	Kings Canyon Joint Unified 2016 Refunding	Fresno	7	0.027444	0.029908
25209	34B	Kings Canyon Joint Unified 2019 Ref	Fresno	7	0.001328	0.001562
25236	33C	Kings Canyon Joint Unified 2020 Ref	Fresno	7	0.012496	0.014178
25257	34J	Kingsburg Joint Elementary 2016 Refunding	Fresno	7	0.020552	0.023062
25491	34T	Kingsburg Joint Elementary 2016A	Fresno	7	0.005172	0.006124
25211	33T	Kingsburg Joint Elementary 2016B	Fresno	7	0.010228	0.011674
25202	33Q	Kingsburg Joint High 2016 Refunding	Fresno	7	0.020992	0.023384
25280	34M	Kingsburg Joint High 2014A	Fresno	7	0.006816	0.003242
25492	34U	Kingsburg Joint High 2014B	Fresno	7	0.012320	0.008364
25264	33A	State Center Community College SFID 2015 REF	Fresno	7	0.003252	0.003696
25494	34V	State Center Community College SFID 2016A	Fresno	7	0.001296	0.001342
25227	33V	State Center Community College SFID 2016B	Fresno	7	0.004176	0.001874
25463	34H	State Center Community College SFID 2016C	Fresno	7	0.008070	0.009956
25212	33U	State Center Community College SFID 2017 REF	Fresno	7	0.000234	0.000266
25265	33L	State Center Community College SFID 2002 Series	Fresno	7	0.002058	0.002324
25231	33W	State Center Community College SFID 2020 REF	Fresno	7	0.001320	0.001462
25287	33D	Delano Joint High 2003 A Refunding	Kern	7	0.010993	0.016827
25266	33M	Delano Joint High 2005 A	Kern	7	0.014438	0.018994
25267	33X	Delano Joint High 2005 B	Kern	7	0.008566	0.010334
25299	33N	Kern Community College SFID 2002 B	Kern	7	0.008075	0.008221
25277	34L	Kern Community College SFID 2002 C	Kern	7	0.001767	0.001999
25497	34W	Kern Community College SFID 2016B	Kern	7	0.000000	0.019605
25498	34S	Kern Community College SFID 2016C	Kern	7	0.002424	0.001320
25300	33Y	Kern Community College SFID 2016D	Kern	7	0.015770	0.016995
25301	33Z	Kern Community College SFID 2016E	Kern	7	0.005223	0.005914
25263	33B	Linns Valley Poso-Flat Joint Elementary	Kern	7	0.010071	0.013532
25295	33G	Hanford Joint High 1998 B	Kings	7	0.000000	0.008166
25244	33E	Hanford Joint High 2014 Refunding 1998 C	Kings	7	0.003894	0.005645
25201	33H	Hanford Joint High 2016 Refunding 2004 A	Kings	7	0.026335	0.020446
25208	33R	Hanford Joint High 2016 Refunding 2004 B	Kings	7	0.001006	0.001137
25474	34Y	Hanford Joint High 2016A	Kings	7	0.003053	0.002246
25468	34Z	Hanford Joint High 2016B	Kings	7	0.001676	0.000755
25464	33F	Hanford Joint High 2016C	Kings	7	0.008992	0.003164

**DEFINITIONS FOR SCHEDULE A - D**

MEGABYTE - Property tax system

AFIN - Advantage Financial

SFID - Schools Facility Improvement District

\* Pre 1989 Bond

**Tax Base Column**

6 - Land & Improvements Only (with Mineral Rights) - No Exemptions

7 - All Values Net After Exemptions

8 - Trees Per Acres



# County of Tulare

221 S. Mooney Blvd. Room 101-E  
Visalia, CA 93291

Cass Cook CFIP · Auditor-Controller

Jorge Garcia-Perez, Assistant Treasurer-Tax Collector

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## STATEMENT OF VALUATION OF THE PROPERTY OF TULARE COUNTY FISCAL YEAR 2024/25

	SECURED	UNSECURED
OUTSIDE		
TOTAL VALUATION OUTSIDE	<u>16,383,234,785</u>	<u>2,183,476,230</u>
INSIDE CITIES		
Dinuba	1,622,803,378	96,088,512
Exeter	786,601,310	19,774,242
Farmersville	415,332,821	12,538,177
Lindsay	537,062,312	81,026,062
Porterville	3,752,323,085	192,987,596
Tulare	6,142,190,931	352,158,383
Visalia	16,036,729,467	1,206,835,860
Woodlake	<u>354,108,041</u>	<u>18,131,947</u>
TOTAL VALUATION- INSIDE	29,647,151,345	1,979,540,779
GRAND TOTAL VALUATIONS (INSIDE AND OUTSIDE)	<u>46,030,386,130</u>	<u>4,163,017,009</u>

The above valuations are prior to the decrease for Homeowners Exemption and the amounts are as follows:

HOMEOWNERS:	
INSIDE	193,308,315
OUTSIDE	<u>72,839,739</u>
TOTAL	<u>266,148,054</u>